

2014 IRS-TPC Research Conference

Speaker Bios

Session 1: Taxpayer Compliance Costs and Tax Administration

Deena Ackerman is an economist in the Office of Tax Analysis at the US Department of the Treasury. Her main areas of expertise include families and children, education, and charitable giving. She has been published in the Journal of the National Tax Association and presented at the Annual Meetings of the National Tax Association and the American Economic Association. Her current research focuses on the claiming behavior of EITC recipients over time. She received her Ph.D. in 2001 from the University of Wisconsin – Madison.

Valrie Chambers is a Professor of Accounting at the College of Business, Texas A & M University-Corpus Christi. Prior to receiving a Ph.D. concentrating in taxation in 2000, she had over a decade of public accounting experience as owner/partner-in-charge of a CPA firm in Houston that had a concentration in accounting issues for small business owners. Dr. Chambers has published articles in such journals as *Journal of Accountancy*, *Journal of Legal Tax Research*, *Tax Notes* and *Tax Adviser*, and made presentations to the American Accounting Association and the Florida Institute of CPAs. Her work was cited in *Goeller v. United States* (– Fed.Cl. –, 2013 WL 1143321 (Fed.Cl.), 111 A.F.T.R.2d 2013-1255, 2013-1 USTC ¶ 50,238). She has also done extensive volunteer work for the American Institute of CPAs and the IRS' Volunteer Income Tax Assistance program. In 2012, she received the Texas Society of CPAs Outstanding Accounting Educator Award for middle-sized Texas universities.

Ronald Hodge II is an Operations Research Analyst in the Taxpayer Analysis and Modeling group in the IRS Office of Research, he has been in this position since 2010. He has been an analyst on compliance cost studies supporting the development of compliance cost models for individual and entity taxpayers. He has also worked on studies related to the administrative costs of IRS enforcement processes and effective allocation of IRS enforcement resources. He holds a Bachelor's degree in Industrial and Systems Engineering from North Carolina Agricultural & Technical State University and a Master's degree in Operations Research from North Carolina State University.

Robert Weinberger is a Senior Fellow at the Aspen Institute's Initiative on Financial Security in Washington, specializing in tax administration and financial services policy. Earlier, he served in federal and state government (at the White House, U.S. Departments of Commerce and Transportation, and as General Counsel to the Illinois State Comptroller) before leading government relations and public policy as an executive at Continental Bank, Unilever, and finally H&R Block, from which he retired in 2009. He chairs the board of the Center for Responsive Politics, is on the advisory board of the American University Law School's Federal Tax Clinic, and is a past member of the Internal Revenue Service Advisory Council, the board of Community Tax Aid, and the U.S. State Department's Advisory Committee on International Investment. A graduate of Oberlin College and the University of Illinois College of Law, he also studied at the University of Illinois' Institute of Government and Public Affairs and at Harvard's Kennedy School of Government.

Session 2: Innovative Enforcement Strategies

Matthew D. Rablen is a Senior Lecturer in Economics at Brunel University. He received his Ph.D. in Economics from the University of Warwick, and worked for two years as an economic advisor to the British tax authority. His research interests are in the fields of behavioral economics and public economics, with particular focus on tax compliance.

Stacy Orlett is an Operations Research Analyst for the Strategic Analysis and Modeling group within Enterprise Collection Strategy at the Internal Revenue Service. Prior to that, she served as a Statistician within the IRS Small Business/Self-Employed Research division for eight years. In her current position, Stacy conducts the modeling and data analysis to support the IRS collection programs that ensure filing and payment compliance. During her Research tenure she worked on a variety of research projects involving workload identification, prioritization, nonfiler detection for the Estate and Gift Tax program, return preparer fraud and more. Stacy received her BS in Statistics from the University of Minnesota, Duluth and is in the final stages of completing her MS in Statistics from the University of Minnesota, Twin Cities.

Leigh Osofsky is an Associate Professor of Law at the University of Miami School of Law. Osofsky teaches a variety of tax courses and writes regarding tax compliance, partnership tax, and tax policy. Osofsky holds an A.B. magna cum laude, Phi Beta Kappa from Brown University (2003) and a J.D. and membership to the Order of the Coif from Stanford Law School (2006). Before joining the University of Miami faculty, Osofsky was an Acting Assistant Professor of Tax Law at New York University from 2009-2011. Prior to entering academia, Osofsky clerked for the Honorable Pierre Leval on the United States Court of Appeals for the Second Circuit and worked as a tax attorney at Fenwick & West, LLP, specializing in tax transactional planning and also serving as counsel in complex tax litigation matters.

Mark Phillips is an assistant professor in the Sol Price School of Public Policy at the University of Southern California. His public economics research focuses on tax compliance, tax efficiency, and optimal income taxation. His dissertation on the determinants of individual income tax compliance was named runner-up for the National Tax Association's 2011 Outstanding Doctoral Dissertation Award. While writing his dissertation, Dr. Phillips worked in the Office of Research at the Internal Revenue Service. He received his Ph.D. in economics from the University of Chicago and an A.B. (summa cum laude) from Princeton University.

Keynote Speaker

George Yin is the Edwin S. Cohen Distinguished Professor of Law and Taxation and the Thomas F. Bergin Teaching Professor at the University of Virginia, where he has been on the faculty since 1994. From 2003-05, he served as Chief of Staff of the U.S. Congress's Joint Committee on Taxation. He has also been on the law faculty of the University of Florida and a visiting professor at NYU, Pennsylvania, and Brigham Young law schools, practiced law in Washington, D.C., and served as tax counsel to the U.S. Senate Finance Committee during the mid-1980s. He is a member of an IRS advisory panel to assist in the development of methodologies for estimating the size and scope of the "tax gap."

Session 3: Tax Uncertainty and Corporation Compliance

Lisa Rupert is a Compliance Management Team (CMT) Manager in Compliance Management Operations (CMO) with PAIR/LB&I and is a member of the LB&I Schedule M-3 Study Group. She was a Pre-Filing Technical Guidance (PFTG/LB&I) Technical Advisor (TA) for Compliance Assurance Process (CAP) and for Schedule M-3. She has worked in public accounting and in the private sector on federal and state income tax compliance and planning.

Erin M. Towery is an Assistant Professor of Accounting at the University of Georgia and an academic research consultant for the IRS LB&I PAIR Division. Erin received her Ph.D. from the University of Texas at Austin in May of 2013. Her research focuses on the interplay between tax compliance and financial reporting incentives. Her recent work explores the Coordinated Industry Case (CIC) program, the relevance of financial statement reserves for uncertain tax benefits, and the consequences of tax disclosure initiatives including the Schedule UTP. Her work has been published in the *Journal of the American Taxation Association* and the *Journal of Financial Economics*. Prior to joining academia, Erin worked at PricewaterhouseCoopers, LLP in the New York Financial Services tax practice. Erin holds a Bachelor of Science in Business Administration degree from Auburn University and a Master of Professional Accounting degree from the University of Texas at Austin. She is also a Certified Public Accountant and a member of the American Accounting Association and the American Taxation Association.

Andrew Duxbury received his undergraduate degree in accounting from the University of Rhode Island and his Master's degree in Taxation from Bryant University. He is currently in the dissertation phase of his Ph.D. at the University of Connecticut with an expected graduation date in May, 2016. His general area of interest is in taxation with a focus on international taxation. He is a CPA and worked in the international tax area for approximately 20 years. His most recent experience before pursuing his Ph.D. was at Textron Inc. where he was Director of International Tax.

Matt Smith is an economist specializing in business taxation at the Office of Tax Analysis, US Department of Treasury. He received his bachelor's degree from the University of Texas at Austin and his Ph.D. from Rutgers Business School. Matt lives in Washington, D.C with his lovely wife.

Session 4: Understanding Taxpayer Behavior

Xiaowen Liu is a graduate student of Economics at the University of Tennessee, Knoxville. Her research interests are in applied econometrics in the areas of: (1) public finance: behavioral responses generated by government policy, and the effect of federal and state tax policy on entrepreneurship; and (2) health economics: health care reform and the welfare impact of government expenditure (Food Stamp, WIC, Medicaid and Medicare).

Maggie R. Jones is an economist at the Center for Administrative Records Research and Applications, U.S. Census Bureau. Maggie received her Ph.D. in policy analysis from Cornell University in May 2012. While at Cornell, she focused on labor economics, with a particular emphasis on policies impacting low-wage workers. Her dissertation included essays on the impacts of living wages and the Earned Income Tax Credit on labor supply and demand. Currently, her research with CARRA involves using linked administrative and survey data to study economic issues in the fields of labor, taxation, and income. This includes producing yearly estimates of EITC eligibility and take-up.

Brock Ramos is a senior analyst for the Internal Revenue Service's Office of Program Evaluation and Risk Analysis (OPERA) within the Office of Research, Analysis and Statistics (RAS). He has served the IRS for seven years using quantitative and qualitative analysis to inform operational decisions across the Service. He has supported IRS Affordable Care Act implementation efforts since the legislation was passed in 2010. Prior to joining the IRS, he obtained his Master of Public Service and Administration from Texas A&M University.

Len Burman is the Director of the Tax Policy Center, the Paul Volcker Professor and a Professor of Public Administration and International Affairs at the Maxwell School of Syracuse University, a research associate at the National Bureau of Economic Research, and senior research associate at Syracuse University's Center for Policy Research. He co-founded the Tax Policy Center, a joint project of the Urban Institute and the Brookings Institution, in 2002. He was Deputy Assistant Secretary for Tax Analysis at the Treasury from 1998 to 2000 and Senior Analyst at the Congressional Budget Office from 1988 to 1997. He is past-president of the National Tax Association. Burman is the author of *Taxes in America: What Everyone Needs to Know*, with Joel Slemrod, and *The Labyrinth of Capital Gains Tax Policy: A Guide for the Perplexed*, co-editor of *Taxing Capital Income* and *Using Taxes to Reform Health Insurance*, and author of numerous articles, studies, and reports. Burman's recent research has examined US federal budget dynamics, tax expenditures, financing long-term care, the individual alternative minimum tax, the changing role of taxation in social policy, and tax incentives for savings, retirement, and health insurance. He holds a Ph.D. from the University of Minnesota and a B.A. from Wesleyan University.